

UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA : Hon. Kevin McNulty
v. : Crim. No. 19-944
ZENOBIA WILLIAMS : 18 U.S.C. § 371

INFORMATION

The defendant having waived in open court prosecution by Indictment, the United States Attorney for the District of New Jersey charges:

(Conspiracy to Defraud the United States and the IRS)

1. At all times relevant to this Information:

A. Defendant ZENOBIA WILLIAMS (“defendant WILLIAMS”) operated a business called Maplewood Business Services LLC (“MBS”) located in Maplewood, New Jersey, which, among other things, aided and assisted in preparing federal income tax returns for its clients for a fee.

B. Individual 1, a resident of New Jersey, was the sole proprietor of a business (“Individual 1’s business”).

C. The Internal Revenue Service (“IRS”), an agency within the United States Department of Treasury, was responsible for administering and enforcing the tax laws of the United States, including the federal income tax laws.

2. From on or about January 1, 2016 to on or about April 15, 2016, in the District of New Jersey and elsewhere, defendant

ZENOBIA WILLIAMS

knowingly and willfully conspired and agreed with Individual 1 and others to defraud the United States by impeding, impairing, and defeating the lawful government functions of the IRS to ascertain, assess, collect, and refund income taxes.

Goal of the Conspiracy

3. It was a goal of the conspiracy to defraud the United States and the IRS:

- (a) by reporting false and fraudulent labor expenses for Individual 1's business on Individual 1's IRS Form 1040, U.S. Individual Income Tax Return ("Form 1040"), and Schedule C for calendar year 2015 in order to decrease Individual 1's tax liability; and
- (b) by falsely and fraudulently reporting Individual 1's business's sham labor expenses as income for two individuals ("Individual 2" and "Individual 3") on their Forms 1040 for calendar year 2015, resulting in the IRS's paying unwarranted tax refunds to Individual 2 and Individual 3.

Manner and Means of the Conspiracy

4. It was part of the conspiracy that, at Individual 1's direction, defendant WILLIAMS prepared and caused to be filed with the IRS Individual 1's false and fraudulent Form 1040 and Schedule C for calendar year 2015 reporting bogus labor expenses for Individual 1's business totaling \$27,055, resulting in a decrease of Individual 1's tax liability.

5. It was further part of the conspiracy that defendant WILLIAMS and Individual 1 communicated with each other, including through text messaging,

about reporting false and fraudulent labor expenses for Individual 1's business on Individual 1's Form 1040 and Schedule C for calendar year 2015.

6. It was further part of the conspiracy that defendant WILLIAMS and Individual 1 agreed to have phony IRS Forms 1099 created and issued to give the false appearance that, in 2015, Individual 1's business paid compensation for labor to Individual 2 and Individual 3, totaling \$27,055, when defendant WILLIAMS and Individual 1 knew that no such compensation had been paid.

7. It was further part of the conspiracy that defendant WILLIAMS prepared and caused to be filed with the IRS Forms 1040 for calendar year 2015 for Individual 2 and Individual 3, which falsely reported as income the compensation purportedly, but not actually, paid by Individual 1's business. As a result, the IRS paid unwarranted tax refunds to Individual 2 and Individual 3.

Overt Acts

8. In furtherance of the conspiracy and to effect its object, the following overt acts were committed in the District of New Jersey and elsewhere:

A. On or about January 5, 2016, defendant WILLIAMS and Individual 1 exchanged the following text messages:

TEXT MESSAGE #	SOURCE	TEXT MESSAGE
1	WILLIAMS CELL PHONE	"Hey Fella, I have 1 client right now that needs 15,750 in income. I need you to produce a 1099MISC form for that person. I will give you the information. Let me know how much more income you need to 1099."
2	INDIVIDUAL 1 CELL PHONE	"Let's talk."

B. On or about January 12, 2016, Individual 1 sent defendant WILLIAMS a text message, stating, "I'm back, let's connect."

C. On or about January 20, 2016, defendant WILLIAMS sent Individual 1 a text message, stating, "Good morning, you have to see me. I can't play or wait. You must submit 1099-misc."

D. In or about January 2016, at Individual 1's direction, defendant WILLIAMS prepared two phony IRS Forms 1099 which falsely stated that, in 2015, Individual 1's business paid: (1) Individual 2 compensation of \$15,800 and (2) Individual 3 compensation of \$11,255, when both defendant WILLIAMS and Individual 1 knew that Individual 1's business had not incurred such labor expenses totaling \$27,055.

E. In or about January 2016, in Maplewood, New Jersey, defendant WILLIAMS prepared and caused to be filed with the IRS Forms 1040 for calendar year 2015 for: (1) Individual 2 and (2) Individual 3, which falsely reported as income the compensation purportedly, but not actually, paid by

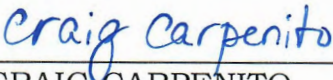
Individual 1's business.

F. In or about April 2016, Individual 1 signed an IRS Form 8879 authorizing a representative of MBS to electronically file with the IRS Individual 1's Form 1040 for calendar year 2015 using Individual 1's personal identification number as Individual 1's signature.

H. On or about April 15, 2016, defendant WILLIAMS and Individual 1 caused Individual 1's personal identification number to be used as Individual 1's signature on Individual 1's Form 1040 for calendar year 2015, which contained a written declaration that it was filed under penalties of perjury and which, as defendant WILLIAMS and Individual 1 knew, falsely reported the sham \$27,055 labor expense for Individual 1's business.

G. On or about April 15, 2016, while defendant WILLIAMS was in Maplewood, New Jersey, defendant WILLIAMS and Individual 1 caused Individual 1's Form 1040 and Schedule C for calendar year 2015 to be filed electronically with the IRS.

In violation of Title 18, United States Code, Section 371.


CRAIG CARPENITO
UNITED STATES ATTORNEY

CASE NUMBER: _____

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UNITED STATES OF AMERICA

v.

ZENOBIAM WILLIAMS

INFORMATION FOR

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